

1040 BUSINESS RULE UPDATES FOR TAX YEAR 2009

This document lists all updates to 1040 business rules version 2009v4.1

02/15/2010 UPDATES

Rule Number	Rule Text	Error Category	Severity	Change to TY2009v4.1
F1040-151	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have a value 2) and Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a value greater than zero, then Primary SSN in the Return Header cannot equal an ITIN.	Incorrect Data	Reject	Verbiage Change
F1040-163	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 2) and Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a value greater than zero, then both the Primary SSN and the Spouse SSN in the Return Header cannot equal an ITIN. One of the SSNs must be a valid SSN.	Incorrect Data	Reject	New
F2441-002	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 13 'CrForChildAndDEPDCareAmt', or Part III, Line 32 'NetAllowableAmt' has a non-zero value, then Part II, Line 2(b) 'QualifyingPersonSSN' must have a value.	Missing Data	Reject	Verbiage Change
F2441-003	If in Form 2441, any of the following lines has a value greater than zero : [Line 13 'CrForChildAndDEPDCareAmt', Line 32 'NetAllowableAmt', or Line 33 'TotalQualifiedExpensesAmt'], then Part II, Line 2(a) 'QualifyingPersonName', 'QualifyingPersonNameControl', Line 2(b) 'QualifyingPersonSSN', and Line 2(c) 'QualifiedCareExpensesPaidAmt' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEEExplanationStatement] attached to Part II, Line 9.	Incorrect Data	Reject	Verbiage Change

02/01/2010 UPDATES

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F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: [Line 4 'QualifyingNameForHOH' and Line 4 'QualifyingHOHSSN'], Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfOtherDepdListedCnt'.	Missing Data	Reject	Verbiage Change
F1040-029	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseName' and Line 6b 'ExemptSpouseNameControl' must not be present.	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Change to TY2009v4.1
F1040-034	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: ['WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' in 'OtherWithholdingStatement' attached to Form 1040, Line 61] , all of the Forms W-2, Line 2, 'WithholdingAmt'. When evaluating this a tolerance of \$5.00 is allowed.	Math Error	Reject	Verbiage Change
F1040-059	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 27,750. (2) Filing Status "Head of household" - 41,625. (3) Filing Status "Married filing jointly" - 55,500.	Incorrect Data	Reject	Verbiage Change
F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then at least one Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.	Incorrect Data	Reject	Verbiage Change
F1040-071	Form 1040, Line 61 'WithholdingTaxAmt' must be less than or equal to the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', [the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAmt' or zero if the same], [the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or zero if the same], Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', [all occurrences of 'OtherIncomeAmt' in 'OtherIncomeTypeStatement' attached to Line 21] and [all occurrences of Schedule C, Line 1 'GrossReceiptsOrSalesAmt'] unless [any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt'] or Combat Pay has been excluded from wages.	Incorrect Data	Reject	Verbiage Change
F1040-082	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 179999. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 89999.	Incorrect Data	Reject	Verbiage Change
F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than \$150,000 for Filing Status "Married Filing Jointly" (or \$75,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present.	Incorrect Data	Reject	Verbiage Change
F1040-089	If Form 1040, Item Third Party Designee 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName', 'ThirdPartyDesigneePhone' and 'ThirdPartyDesigneePIN' must be present.	Missing Data	Reject	Verbiage Change
F1040-120	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'PrimarySignatureDate', 'JuratDisclosureCode', ['PrimaryPINEnteredBy' or 'SpousePINEnteredBy'].	Missing Data	Reject	Verbiage Change
F1040-128	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040, Line 7, has the value "FEC" and the corresponding amount 'WagesAmt' is greater than zero, then 'WagesAmt' must be equal to the total of 'ForeignEmployerCompensationAmt' for all of the 'FECRecord's in the return.	Data Mismatch	Reject	Deleted
F1040-155	If Form 1040, Line 16b "TaxableForeignPensionsTotalAmt" has a non-zero value, then Form 1040, Line 16b 'ForeignEmployerPensionCd' must equal "FEP" and "FEC Record" [FECRecord] must be present in the return.	Incorrect Data	Reject	Verbiage Change
F1040-156	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].	Data Mismatch	Reject	Verbiage Change

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F1040-513	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a Primary SSN or a 'DependentSSN' on another tax return.	Incorrect Data	Reject	New
F8863-007	Form 8863, Part III, Line 6 'TotalQualifiedExpensesAmt' cannot exceed \$10,000, regardless of the number of Student SSN's entered.	Incorrect Data	Reject	Deleted
F8888-004	For each Direct Deposit information provided on Form 8888, if Line 1d 'DepositorAccountNumber' equals "BONDS", then Line 1b 'RoutingTransitNumber' must equal "043736881".	Incorrect Data	Reject	Verbiage Change
R0000-128	The following form/dependency cannot be filed electronically in XML format: "Clergy Employee Business Expenses Worksheet" [ClergyEmplBusExpenseWrksht].	Incorrect Data	Reject	New
R0000-129	Primary SSN in the Return Header must be valid for testing.	Incorrect Data	Reject	New
R0000-130	If Spouse SSN in the Return Header has a value, it must be valid for testing.	Incorrect Data	Reject	New
R0000-928	Primary SSN in the Return Header must match the e-file database.	Database Validation Error	Reject	Deleted
R0000-929	Spouse SSN in the Return Header must match the e-file database.	Database Validation Error	Reject	Deleted
SM-F1040-006	If Schedule M (Form 1040) is present, Line 10 Economic Recovery Payment Amount must match the efile database.	Incorrect Data	Reject	Verbiage Change

01/05/2010 UPDATES

Rule Number	Rule Text	Error Category	Severity	Change to TY2009v4.1
F1040-162	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.	Incorrect Data	Reject	New
F2210-002	If Form 2210 is present, then one or more of the checkboxes on Part II, Lines A through F must be checked.	Incorrect Data	Reject	New
R0000-122	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.	Incorrect Data	Reject	Deleted
R0000-125	The Name in the Return Header must contain a less-than sign (<).	Incorrect Data	Reject	New
R0000-126	There can be no more than two less-than signs (<) in the Name in the Return Header.	Incorrect Data	Reject	New
R0000-127	The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.	Incorrect Data	Reject	New